



Arizona Department of Revenue

Property Tax Division

Agricultural Property Manual



**Department of Revenue
Property Tax Division**

Foreword

AGRICULTURAL PROPERTY MANUAL

Issued: **January 1, 2004**

FOREWORD

In Arizona, qualified agriculturally used land is identified, classified, valued and assessed for property tax purposes in accordance with specified procedures. The Department's Property Tax Division has produced this Agricultural Property Manual to provide all assessment personnel and other interested entities with current information and the general procedures to be used for identifying, classifying and valuing agriculturally used land. A.R.S. Title 42 (Taxation), Chapter 12 (Property Classification), Article 4 (Agricultural Property Classification) and A.R.S. Title 42, Chapter 13 (Valuation of Locally Assessed Property), Article 3 (Valuation of Agricultural Property) will be referenced in the discussions throughout this manual.

Several major changes regarding the appraisal and assessment of agriculturally used property were adopted by the Legislature in 1989. Those changes established the current statutory criteria and the procedures for the identification, classification, and valuation of qualified agriculturally used land. All relevant legislation that has been adopted in the legislative sessions since 1989, up to the effective publishing date of this revision, is included in this manual.

This Agricultural Property Manual is effective as of January 1, 2004 for use in the 2005 and subsequent tax years. It supercedes all previous agricultural manuals and agricultural land classification and valuation directives or guidelines which have been issued by the Department of Revenue that may conflict with this manual. It will remain in effect until it is revised, reissued, or is replaced by another publication.

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AGRICULTURAL PROPERTY MANUAL

Issued: January 1, 2004

CONTENTS

Chapter 1. General Concepts and Definitions.	1. 1
General Concepts.	1. 2
Ownership.	1. 2
Definitions.	1. 3
Active Production.	1. 3
Acts of God.	1. 4
Agricultural Operation.	1. 4
Agricultural Status.	1. 4
Agricultural Use Land Value.	1. 4
Animal Unit.	1. 5
Animal Unit Month.	1. 5
Buildings and Structures.	1. 5
Capitalization Rate for Agricultural Land.	1. 6
Carrying Capacity.	1. 6
Contiguous.	1. 6
Crop (Permanent).	1. 6
Crop (Seasonal).	1. 6
Economic Unit.	1. 7
Expenses (Allowable Owner's Expenses).	1. 7
Fallow Land.	1. 7
Farm Property.	1. 7
Full Cash Value.	1. 7
Functional Contribution.	1. 8
Generally Accepted Agricultural Practices.	1. 8
Grazing Land (Irrigated Pasture).	1. 8
Grazing Land (Natural).	1. 8
Gross Acres.	1. 8
Headquarters Land.	1. 9



AGRICULTURAL PROPERTY MANUAL

Issued: January 1, 2004

High-density Use.	1. 9
Homesite Acreage.	1. 9
Improvements to Privately-Owned Agricultural Land.	1. 9
Improvements on Possessory Rights (IPRs).	1.10
Irrigated Land.	1.10
Lease.	1.10
Livestock.	1.10
Net Cash Rental.	1.11
Noncontiguous Parcels.	1.11
Nonconforming Agriculturally Used Property.	1.11
Nonqualifying Property.	1.11
Personal Property.	1.11
Productivity Zones.	1.11
Qualified Agricultural Land.	1.12
Ranch Property.	1.12
Undeveloped Land.	1.12
Urban or Market Influence.	1.12
Wasteland.	1.12
Chapter 2. Qualification Requirements and Classification Criteria.	2. 1
Agricultural Property Qualification.	2. 2
Property Inspections.	2. 3
Obtaining Agricultural Use Classification.	2. 3
1. Cropland.	2. 3
A. Permanent Crops.	2. 3
B. Seasonal Crops.	2. 4
2. Grazing Land.	2. 4
A. Irrigated Pasture.	2. 4
B. Natural Grazing.	2. 4
3. High-density Use.	2. 5
A. General High-density Use.	2. 5
B. Processing of Cotton for Marketing.	2. 7



AGRICULTURAL PROPERTY MANUAL

Issued: January 1, 2004

C. Processing Wine Grapes for Marketing.	2. 7
D. Processing Citrus for Marketing.	2. 8
E. Fruit and Vegetable Commodity Packing Plants.	2. 8
F. Dairy Cooperatives.	2. 9
Exceptions.	2. 9
Special Considerations.	2.10
Property in Transition.	2.11
Removal of Agricultural Classification.	2.12
Chapter 3. Reporting Requirements, Penalties and Notification of Taxpayer.	3. 1
Taxpayer Reporting Requirements.	3. 2
Agricultural Land Use Application.	3. 2
Statement of Agricultural Land Lease.	3. 3
Personal Property.	3. 4
Penalties.	3. 4
Notification to Owner.	3. 5
Appeal of Assessor's Classification Decision.	3. 5
Chapter 4. Valuation.	4. 1
Valuation of Agricultural Land.	4. 2
Agricultural Use Land Value.	4. 2
Nonagricultural Full Cash Value.	4. 2
Procedures for Establishing Agricultural Values.	4. 3
1. Identify the Type of Agricultural Operation.	4. 3
2. Divide the County into Zones by Type of Agricultural Operation.	4. 3
3. Collect the Lease Data by Type of Agricultural Operation.	4. 3
4. Select a Representative Sample.	4. 7
5. Analyze the Data.	4. 7
Analysis of Expenses.	4. 7
Average Annual Net Cash Rental.	4. 8
Capitalization Rate.	4. 8



AGRICULTURAL PROPERTY MANUAL

Issued: January 1, 2004

6. Land Valuation Using the Statutory Formula.	4. 9
Table 4.1 - Example of Net Annual Rent per Acre Excluding Sales and Property Taxes.	4.10
Table 4.2 - Example of Farm Credit Services Southwest Effective Interest Rates and Capitalization Rate Calculation.	4.11
Mixed-Use Properties.	4.12
Other Valuation Considerations within the Agricultural Operation.	4.12
Buildings and Structures.	4.12
Headquarters Land.	4.13
Homesite Acreage.	4.13
Improvements on Possessory Rights (IPRs).	4.14
Permanent Crops.	4.14
Personal Property.	4.15
Undeveloped Land.	4.15
Wasteland.	4.15
Appendices.	A. 1
Appendix A. Carrying Capacity of Rangeland in Arizona.	A. 2 thru 18
Appendix B. Calculation of the Average Annual Effective Interest Rate and the Agricultural Land Capitalization Rate.	B. 1
Appendix C. Permanent Crop Values and Maturity Dates.	C. 1